

Serial Number 1951/138

THE SALES TAX DISTRICTS ORDER 1951

PURSUANT to the Sales Tax Act, 1932-33, the Minister of Customs hereby makes the following order.

ORDER

1. (1) This order may be cited as the Sales Tax Districts Order 1951.

(2) This order shall come into force on the 1st day of July, 1951.

2. (1) The districts specified in the Schedule hereto are hereby appointed to be districts for the purpose of collecting sales tax.

(2) Each of those districts shall comprise the counties specified in that behalf in the Schedule hereto, together with all boroughs and town districts which are within the outer boundaries of those counties or are bounded by those counties or are between those counties or any part thereof and the sea.

3. The place for the payment of sales tax in each of those districts shall be the place specified in that behalf in the Schedule hereto:

Provided that with respect to goods liable to sales tax under paragraph (c) of subsection (1) of section 11 of the Sales Tax Act, 1932-33 (being goods imported into New Zealand and entered for home consumption under the Customs Act, 1913, otherwise than by a licensed wholesaler for sale by him) the following special provisions shall apply:—

(a) Where the goods are entered for home consumption at the port of Tauranga, sales tax shall be payable at the Custom-house at that port:

(b) Where the goods are imported by post and are entered for home consumption, or deemed to be so entered, at any post office, sales tax shall be payable at that post office.

4. The warrants appointing districts and places for the payment of sales tax dated the 27th day of March, 1933,* and the 24th day of March, 1943†, are hereby revoked.

* *Gazette*, 28th March, 1933, Vol. I, p. 548.

† *Gazette*, 1st April, 1943, Vol. I, p. 394.

SCHEDULE

DISTRICTS AND PLACES FOR PAYMENT OF SALES TAX

District.	Counties.	Place for Payment of Sales Tax.
Auckland ..	Mangonui, Whangaroa, Hokianga, Bay of Islands, Hobson, Whangarei, Otamatea, Rodney, Waitemata, Eden, Manukau, Franklin, Raglan, Waikato, Waipa, Matamata, Rotorua, Taupo, Coromandel, Thames, Hauraki Plains, Piako, Ohinemuri, Tauranga, Whakatane, Opotiki, Matakaoa, Great Barrier Island, Otorohanga, Kawhia, Waitomo, Taumarunui, Kaitieke	Customhouse, Auckland.
Gisborne ..	Waiapu, Waikohu, Cook, Uawa	Customhouse, Gisborne.
Napier ..	Wairoa, Hawke's Bay, Waipawa, Dannevirke, Waipukurau, Patangata, Weber	Customhouse, Napier.
Wellington ..	Manawatu, Oroua, Kairanga, Horowhenua, Woodville, Pahiatua, Akitio, Eketahuna, Masterton, Castlepoint, Mauriceville, Wairarapa South, Featherston, Hutt, Makara	Customhouse, Wellington.
Wanganui ..	Waitotara, Waimarino, Wanganui, Rangitikei, Kiwitea, Pohangina, Patea	Customhouse, Wanganui.
New Plymouth	Clifton, Taranaki, Egmont, Inglewood, Stratford, Eltham, Whangamomona, Waimate West, Ohura, Hawera	Customhouse, New Plymouth.
Blenheim ..	Sounds, Marlborough, Awatere, Kaikoura	Customhouse, Blenheim.
Nelson ..	Collingwood, Takaka, Waimea	Customhouse, Nelson.
Westport ..	Buller, Murchison	Customhouse, Westport.
Greymouth ..	Inangahua, Grey, Westland ..	Customhouse, Greymouth.
Christchurch ..	Amuri, Cheviot, Waipara, Ta-wera, Ashley, Kowai, Rangiora, Oxford, Eyre, Selwyn, Malvern, Paparua, Springs, Ellesmere, Ashburton, Akaroa, Heathcote, Waimairi, Mount Herbert, Wairewa, Halswell, Chatham Islands	Customhouse, Christchurch.
Timaru ..	Geraldine, Levels, Waimate, Mackenzie	Customhouse, Timaru.
Oamaru ..	Waitaki	Customhouse, Oamaru.
Dunedin ..	Vincent, Maniototo, Waihemo, Waikouaiti, Taieri, Peninsula, Tuapeka, Bruce, Clutha	Customhouse, Dunedin.
Invercargill ..	Lake, Fiord, Wallace, Southland, Stewart Island	Customhouse, Invercargill.

Dated at Wellington, this 13th day of June, 1951.

JACK T. WATTS,
For the Minister of Customs.

EXPLANATORY NOTE

[*This note is not part of the order, but is intended to indicate its general effect.*]

This order replaces two notices in the *Gazette* appointing districts and places for the payment of sales tax under the Sales Tax Act, 1932-33.

The only change in the Schedule is the abolition of the Patea District on account of Patea ceasing to be a port of entry at the end of June, 1951, and the consequential inclusion of the Patea County in the Wanganui District and of the Hawera County in the New Plymouth District.

In the proviso to clause 3 of the order, references to the ports of Kaipara and Hokitika are omitted, as those ports have also ceased to be ports of entry.

Issued under the authority of the Regulations Act, 1936.

Date of notification in *Gazette*: 14th day of June, 1951.

These regulations are administered in the Customs Department.